

ORION

Human Rights Management Policy



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■ Overview

Orion pursues Win-Win Prosperity with all stakeholders under its Code of Ethics, which is founded on the principles of *'Prioritizing Employees, Pursuing Customer Satisfaction, and Achieving Win-Win Growth with Business Partners.'* We are committed to sustainable growth by respecting the human rights of all stakeholders and by preventing and managing potential human rights issues that may arise throughout our business activities.

Orion fully supports and complies with international human rights standards, including 'the *Universal*

Declaration of Human Rights', 'the *United Nations Guiding Principles on Business and Human Rights*', and 'the *OECD Guidelines for Multinational Enterprises*'.

Through regular human rights impact assessments, Orion will proactively identify both actual and potential human rights issues, implement timely and appropriate actions, and disclose the outcomes transparently.

■ Scope of Application

This Policy applies to all executives and employees of Orion and its overseas subsidiaries, as well as to members of our business partners, including suppliers. Except in cases where there are specific provisions under local laws, organizational charters, or internal regulations, all Orion employees are required to perform their duties in compliance with this Policy.

■ Human Rights Risk Management Framework

Orion respects the human rights of all employees and seeks to eliminate risks by establishing an internal system necessary for the execution of human rights management in

accordance with this Policy. We regularly conduct human rights risk assessments, implement improvements, and share the results transparently with stakeholders.

The Human Rights Management function of Orion operates under the principles of good faith, periodically reviewing issues to be considered in human rights management, reflecting social changes and emerging trends, and continuously improving our management framework.

■ Key Principles

1. Prohibition of Discrimination

Orion applies a zero-tolerance policy to all forms of discrimination. We do not discriminate unfairly in recruitment, promotion, compensation, training, or any other aspect of employment on the basis of gender, race, nationality, religion, age, or other personal characteristics.

2. Working Conditions and Humane Treatment

Orion complies with statutory standards regarding working hours, minimum wages, and other labor conditions as prescribed by the laws of the regions and countries in which we operate. We work to prevent workplace bullying and sexual harassment and provide various training programs to foster a culture of mutual respect.

3. Prohibition of Forced and Child Labor

Orion does not tolerate forced labor against the free will of any worker within our value chain. We comply with minimum legal working age requirements in all countries where we operate.

4. Freedom of Association and Collective Bargaining

Orion guarantees the three basic labor rights of all employees in accordance with constitutional provisions and labor laws.

5. Responsible Supply Chain Management

Orion builds fair and transparent business relationships with our partners based on trust and respect. We encourage our suppliers to participate in protecting human rights and manage potential risks across the supply chain.

6. Consumer Rights Protection

Guided by our founding principle that “Food for people must be made with the utmost honesty,” Orion is committed to transparency in the production process and to ensuring product safety, thereby protecting consumers’ rights to safe consumption.

7. Occupational Health and Safety

Orion provides a safe and hygienic working environment by eliminating risk factors and conducting regular safety inspections. We take swift action in the event of workplace accidents or occupational illnesses.

8. Community and Environmental Rights

Orion pursues co-prosperity with local communities. We establish mid- to long-term goals for climate change response and sustainable resource circulation and are committed to their active implementation.

■ Governance

To prevent and address human rights risks, Orion promotes its human rights management policy through committees, management meetings, and working-level groups that involve key decisionmakers from relevant departments. Their roles and responsibilities include:

1. Reviewing the enactment or revision of human rights policies.
2. Conducting human rights risk assessments and recommending actions based on the results.
3. Directing investigations into human rights violations and deliberating on remedies.
4. Addressing any other matters deemed necessary for the protection of human rights.

Orion has established a dedicated Human Rights Management department responsible for:

1. Establishing implementation plans for human rights management.
2. Conducting human rights impact and risk assessments and management.
3. Carrying out prevention and remediation activities.
4. Providing education and communication.

■ Grievance Handling Procedures

Orion operates reporting channels to ensure that various stakeholders can report human rights violations or unethical conduct occurring inside or outside the company. Any individual who has experienced or witnessed a violation of human rights may submit a report at any time.

Reporters are guaranteed strict protection of their identity and anonymity in accordance with guidelines established by external professional institutions. Any form of retaliation or disadvantage resulting from such reporting is strictly prohibited.

※ Human Rights Reporting Channels

- **Anonymous Reporting System(K-Whistle) :**

<https://www.kbei.org/whistle/center/?code=orion>

- **Email Report(HR Team) :**

orionhr@orionworld.com

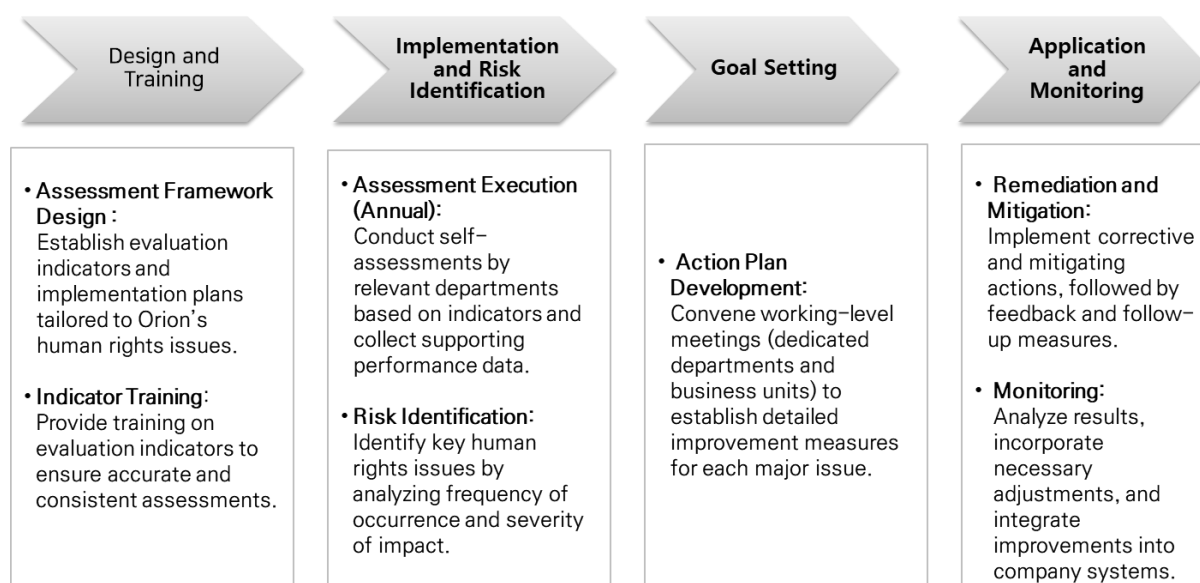
■ Education and Communication

Orion provides human rights management education to enhance employees' understanding and awareness. Training includes communication of the direction and implementation plans of human rights management.

Through such efforts, we promote a culture that prohibits discriminatory practices, encourages the active reporting of human rights violations, and fosters respect for human dignity.

We also disclose human rights management activities via accessible communication channels, such as the corporate website, to ensure that employees and stakeholders can easily access and clearly understand the information

■ Human Rights Due Diligence and Risk Management



■ Human Rights Due Diligence and Remediation

Orion conducts regular Human Rights Impact Assessments (HRIAs) to identify both actual and potential human rights risks that may arise from our business operations. These assessments enable us to map vulnerable groups for each key issue, review the adequacy of our evaluation indicators, and further strengthen the effectiveness of our human rights management system.

Orion classifies and manages human rights issues identified through HRIAs according to their level of impact (severity of risk). This process distinguishes issues that require immediate action and continuous monitoring from those with potential risks. Issues are categorized by frequency of occurrence and severity of impact, and response procedures are then established and implemented accordingly.

For major issues identified through the HRIA, Orion sets detailed improvement targets and implements corrective actions along with ongoing monitoring. Based on the outcomes of actions taken for past issues, we refine our evaluation metrics to prevent recurrence, mitigate potential risks, and build a more effective management framework.

In addition, Orion utilizes its Anonymous Reporting System to monitor the state of human rights protection for employees and stakeholders. With oversight by external professional institutions and safeguards such as IP tracking prevention, we guarantee anonymity and confidentiality, ensuring that substantive human rights concerns are identified and appropriately addressed.

Orion Corp.

CEO Seung-Joon Lee

A handwritten signature in black ink, appearing to read "S. J. Lee", written in a cursive style.